

NEW JERSEY  
CEMETERY BOARD

JAN 10 2002

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JOHN J. FARMER, JR.  
ATTORNEY GENERAL OF NEW JERSEY

**FILED**

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P.O. Box 45029  
Newark, New Jersey 07101

State of New Jersey  
Department of Law and Public Safety  
Division of Consumer Affairs  
Cemetery Board

IN THE MATTER OF

RIVERVIEW CEMETERY

Certificate of Authority  
Number 318

Administrative Action

FINAL ORDER OF  
DISCIPLINE

This matter was opened to the New Jersey Cemetery Board following review of information in the Board's files which resulted in the issuance of a Provisional Order of Discipline regarding the Riverview Cemetery's failure to file reports and provide proof of payments into the Maintenance and Preservation Fund for fiscal years 1994 through 1997. Riverview Cemetery responded to the Provisional Order by submitting the delinquent reports but failed to provide proof of deposits into the fund. Riverview Cemetery further responded by asking the Board to consider its financial condition when assessing a civil penalty. The Board has reviewed

the cemetery's submission and now makes the following findings of fact and conclusions of law:

FINDINGS OF FACT

1. Respondent, Riverview Cemetery, has held Certificate of Authority Number 318 issued by the Cemetery Board on May 6, 1974 pursuant to N.J.S.A. 8A:3-9. Respondent has been a New Jersey Cemetery Company at all times relevant to this matter and is not a municipality.
2. Pursuant to N.J.S.A. 8A: 4-5, cemetery companies must make certain deposits into the Cemetery's Maintenance and Preservation Fund based on income generated by sales of lots or graves, and deposits based on resales of lots or graves, number of interments, and size of foundations installed.
3. Pursuant to N.J.S.A. 8A:4-12, each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund for its fiscal year not later than 120 days after the close of its fiscal year.
4. A review of the Board's files demonstrates that as of the date of filing the Provisional Order of Discipline, the last annual Maintenance and Preservation Fund report was filed on May 2, 1994 for fiscal year 1993.

5. Riverview Cemetery has now filed reports for fiscal years 1994 through 1997 but has not provided proof of deposits into its Maintenance and Preservation Fund.

#### CONCLUSIONS OF LAW

The failure to file an annual reports with the New Jersey Cemetery Board and/or the failure to deposit statutorily required sums into the Maintenance and Preservation Fund provide grounds for discipline pursuant to N.J.S.A. 45:1-21 (h). Respondent has now filed the required reports and has, through its submission, persuaded the Board that the penalty proposed by the Provisional Order of Discipline would pose a hardship to the cemetery in light of its limited income. As such, the Board will modify the penalty to \$100.00. The Board notes, however, that Riverview Cemetery has not to date provided proof of deposits made to the Maintenance and Preservation Fund. Such proofs shall be provided to the Board within 60 days of the entry of this order. Failure to comply will result in the imposition of additional sanctions by the Board.

ACCORDINGLY, IT IS ON THIS 10th DAY OF JANUARY, 2002,

ORDERED that:

1. Riverview Cemetery shall within 60 days of the entry of a final order in this matter provide to the Board proof of deposits to the Maintenance and Preservation Fund reports for the period fiscal years 1994 through 1997.

2. Riverview Cemetery shall cease and desist from failing to file its annual Maintenance and Preservation Fund report along with proof of deposits within 120 days of the close of its fiscal year and from failing to make all statutorily required deposits into the Maintenance and Preservation Fund.

3. Riverview Cemetery shall pay a civil penalty of \$100.00, by certified check or money order payable to the State of New Jersey and forwarded to Susan H. Gartland, Executive Director, New Jersey Cemetery Board, P.O. Box 45036, Newark, New Jersey, 07101.

NEW JERSEY STATE CEMETERY BOARD

By:   
Frank J. DeGeeter, President

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